

_____ COUNTY
2008 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY08	FY09
Incharge		
Manager		
Independent Reviewer		

COUNTY 2008 COMPLIANCE GUIDE SUPPLEMENT

In addition to the updated County Compliance Guide, we have made available this 2008 County Compliance Guide Supplement which details all changes made to the prior year County Compliance Guide. This supplement may be used to update the prior year compliance guide in lieu of completing a new guide each year.

_____ **COUNTY 2008 COMPLIANCE GUIDE SUPPLEMENT**

		Non-compliance Noted/ FY		FY08				FY09			
	Cate-gory			Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
GENERAL LEDGER: 9. (08) For urban renewal areas with public improvements related to housing and residential development, determine if assistance for low and moderate income (LMI) housing was provided in accordance with Chapter 403.22 of the Code of Iowa.	2			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L

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		Non-compliance Noted / FY		FY08				FY09					
	Category			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
RECEIPTS/REVENUES:				Risk:	H	M	L	Risk:	H	M	L		
5. (08) Determine the County has properly recorded amounts received from the Clerk of Court for delinquent fines and other fees collected by the County Attorney as follows:													
a. Collections distributed by the Clerk of Court in accordance with Chapter 602.8107(4) and (5) were deposited to the County’s General Fund.				2									
b. Additional collections distributed by the Clerk of Court to the County Attorney under Chapter 602.8107(5) were deposited to a Special Revenue Fund.				2									

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		Non-compliance Noted/FY		FY08				FY09			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
DISBURSEMENTS:			Risk: H M L				Risk: H M L				
4. a. 1) (08) Determine the County advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and published notice not less than 4 days but not more than 45 days before the date for filing bids.	2										
4. a. 3) (08) Determine the County had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2										

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		Non-compliance Noted / FY		FY08				FY09			
				Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
PAYROLL: 6. (08) For counties having a population of 200,000 or less, determine that the Assistant County Attorneys are paid less than 85% of the maximum annual salary of a full-time County Attorney as provided by Chapter 331.757 of the Code of Iowa. (This means that any Assistant County Attorney can earn up to 85% of the District Court Judge's salary which is \$128,544 from July 1, 2007 to June 30, 2008.)	2			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L

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				FY08				FY09			
	Cate- gory	Non-compl iance Noted/FY		Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
BUDGETS:											
Delete the following procedure:											
4. Determine the financial report for urban renewal areas was filed with the County Auditor and the Department of Management by December 1 of each odd numbered year in accordance with Chapter 403.23 of the Code of Iowa.											

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				FY08				FY09			
	Cate- gory	Non-compl iance Noted/FY		Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
ADDENDUM:											
PAYROLL:											
3. (08) For Counties having a population of 200,000 or less, determine that the annual salary of the full-time County Attorney is between forty-five percent and one hundred percent of the annual salary received by a District Court Judge as provided by Chapter 331.752(5) of the Code of Iowa. (\$128,544 from July 1, 2007 to June 30, 2008.)											